Article - Tax - Property

§2–202.

In addition to the powers and duties set forth elsewhere, the Director has the following powers and duties:

(1)   to direct that the Department assess all property that is subject to assessment under this article;

(2)   to administer the assessment and tax laws of the State and of each county and municipal corporation;

(3)   to direct that the Department enter all taxable property on the assessment rolls and, regardless of whether the property is owned by an individual, corporation, or some other person, to value alike all property of a like kind;

(4)   to set standards or units for assessing various kinds of property;

(5)   subject to the approval of the Comptroller, to adopt a uniform system of accounts to be used by all collectors of State taxes;

(6)   to confer with appropriate county officials and to visit each county as often as necessary;

(7)   to direct that the Department require any person to provide complete information as to that person's ownership of taxable property and to its value;

(8)   to direct that the Department investigate, on its own initiative, at any time, any assessment on any property in the State;

(9)   to confer, as appropriate, with the Governor, Comptroller, and Treasurer;

(10)   subject to § 2–1257 of the State Government Article, to submit to the General Assembly an annual report and any legislation that the Department may recommend for enactment;

(11)   to direct that the Department participate in any Maryland Tax Court or judicial proceeding that involves an assessment or tax;

(12)   to direct that the Department provide for annual surveys, conducted in the manner required by the Director, to determine the assessment ratios in each county; and

(13)   to direct that the Department supply all public branch libraries in the State as soon after issuance as possible with one or more copies of the most current Maryland Assessment Manual, the Assessors' Administrative Procedures Manual, and the annual supplements to the manuals.